

Open Space Division - Maintenance Assessment District

Budget Worksheet

Mira Mesa MAD

Fund 200037 / Cost Center 1714151608

FINAL DRAFT#1 10/08/20

READY FOR DISTRIBUTION

Community Budget Meeting: Monday, 11/02/2020 @ 12:00 noon

SAP Account	Program Element/Description	FY 2020 Final Adopted	FY 2020 Unaudited Actuls	FY 2021 Final Adopted	FY 2021 Estimate	FY 2022 Proposed
Budget Positions		0.90	0.90	0.90	0.90	0.90
EXPENSES						
Supplies						
511034	Cleaning & Janitorial Sup	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
511041	Dry Goods/Wearing Apparel (Flags)	\$700.00	\$558.68	\$700.00	\$700.00	\$700.00
511069	Unclass Mat & Sup - Mulch - ESD (SLA)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
511084	Paint, Oil, Glass	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
511087	Locks & Security Hardware	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
511107	Small Tools	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
	Total Supplies	\$3,900.00	\$558.68	\$3,900.00	\$3,900.00	\$3,900.00
Services						
512034	Engineering Service (District Modification & Associated Costs)	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00
512059A	Misc Prof/Tech Service - Monument Signs - Plan & Build: "WELCOME TO MIRA MESA"	\$0.00	\$10,336.88	\$16,000.00	\$16,000.00	\$16,000.00
512059B	Misc Prof/Tech Service - Concrete Repair on Center Medians	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
512059C	Misc Prof/Tech Service - City Event Maintenance Support (Community Outreach)	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
512114	City Services Billed - Street Division (City electrical portion - Monument Sign)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
512134A	Landscaping Services - (Aztec, 5 Year Contract, Exp 02/11/24)	\$446,023.00	\$425,943.22	\$452,948.00	\$452,948.00	\$475,595.00
512134B	Landscaping Services - Median and R.O.W. Enhancements	\$30,000.00	\$19,856.17	\$30,000.00	\$30,000.00	\$30,000.00
512151	Admin & Plan Check - DSD plan check for monument sign	\$0.00	\$7,261.77	\$0.00	\$0.00	\$0.00
512186	Misc. Fees & Charges - Check to SDG&E for purchase of irrigation electric meters	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
512197	Tree Trimming	\$100,000.00	\$99,740.00	\$100,000.00	\$100,000.00	\$100,000.00
	Total Services	\$641,023.00	\$563,138.04	\$680,948.00	\$640,948.00	\$702,595.00
Utilities						
514100	Electric Services	\$3,871.00	\$6,450.88	\$4,416.00	\$4,416.00	\$6,838.00
514103	Spec Dist St Lighting	\$12,370.00	\$11,529.47	\$12,109.00	\$12,109.00	\$12,836.00
514104	Water Serv-Incl Hydr Rent	\$264,111.00	\$241,156.92	\$232,689.00	\$232,689.00	\$255,626.00
514105	Sewer Service Charge (Storm drain)	\$2,729.00	\$2,396.71	\$2,521.00	\$2,521.00	\$2,672.00
	Total Utilities	\$283,081.00	\$261,533.98	\$251,735.00	\$251,735.00	\$277,972.00

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Other						
516024A	Special Districts Administration	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00	\$78,206.00
516024B	Vehicle Usage & Assignment	\$8,662.00	\$8,662.00	\$8,922.00	\$8,922.00	\$9,556.00
516024C	GMM - Salary & Fringe	\$118,221.00	\$118,221.00	\$121,768.00	\$121,768.00	\$124,263.00
	Total Other	\$205,089.00	\$205,089.00	\$208,896.00	\$208,896.00	\$212,025.00
	Total Costs / Appropriations:	\$1,133,093.00	\$1,030,319.70	\$1,145,479.00	\$1,105,479.00	\$1,196,492.00
512133	Fund Balance - Contingency Reserve	\$201,363.00		\$254,739.00		\$335,174.00
	GRAND TOTAL	\$1,334,456.00	\$1,030,319.70	\$1,400,218.00	\$1,360,218.00	\$1,531,666.00
REVENUE	Income:					
411005	Assessments - Taxable Entities	\$854,745.00	\$807,782.13	\$904,670.00	\$904,670.00	\$922,326.00
411009	Delinquent Secured Property Taxes	\$0.00	\$18,798.45	\$0.00	\$0.00	\$0.00
411011	Delinquent Secured Prop Taxes - Penalty & Int	\$0.00	\$12,931.32	\$0.00	\$0.00	\$0.00
411028	Property Taxes - Interest Alloc.	\$0.00	\$1,247.31	\$0.00	\$0.00	\$0.00
412001	Assessments - Non-Taxable Entities	\$0.00	\$38,686.11	\$0.00	\$0.00	\$0.00
412005	Delinquent Secured - Penalty & Int - Contra	\$0.00	(\$12,931.32)	\$0.00	\$0.00	\$0.00
418001	Interest On Pool Invest	\$2,800.00	\$10,237.97	\$2,800.00	\$5,000.00	\$5,000.00
422170A	Reimbursable Services (200111-Environmental Growth Fund)	\$19,767.00	\$19,767.00	\$19,767.00	\$19,767.00	\$19,767.00
422170B	Reimbursable - Services (Library)	\$8,575.00	\$8,575.00	\$8,747.00	\$8,747.00	\$8,747.00
422170C	Reimbursable Services (200118-Gas Tax Fund)	\$87,095.00	\$87,095.00	\$90,013.00	\$90,013.00	\$90,013.00
422170D	Reimbursable Services (General Benefit Offset), 2.8%	\$0.00	\$31,096.00	\$0.00	\$0.00	\$0.00
423128	Other Damages Recovered - (various locations)	\$0.00	\$35,546.64 (1)	\$0.00	\$0.00	\$0.00
424088	Transfers Between Funds/Depts (General Benefit Offset), 2.8% - Actuals posted on GL422170D	\$31,096.00	\$0.00	\$27,758.00	\$27,758.00	\$27,758.00
	Total Revenue:	\$1,004,078.00	\$1,058,831.61	\$1,053,755.00	\$1,055,955.00	\$1,073,611.00

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FUND BALANCE CALCULATION						
	Beginning Fund Balance	\$479,066.78	\$479,066.78	\$397,899.00	\$507,578.69	\$458,054.69
	+/- Unrealized Loss/Gain / Comptroller Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	+ Total Revenue	\$1,004,078.00	\$1,058,831.61	\$1,053,755.00	\$1,055,955.00	\$1,073,611.00
	- Total Expenditures	\$1,133,093.00	\$1,030,319.70	\$1,145,479.00	\$1,105,479.00	\$1,196,492.00
	= Closing Fund Balance	\$350,051.78	\$507,578.69	\$306,175.00	\$458,054.69	\$335,173.69

	Change in Fund Balance (Decrease)	(\$129,015.00)	\$28,511.91	(\$91,724.00)	(\$49,524.00)	(\$122,881.00)
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TARGET FUND BALANCE						
	10% of Operating Expenditures (Min)	\$113,309.30	\$103,031.97	\$114,547.90	\$110,547.90	\$119,649.20
	Six Months of Operating Expenditures (Max)	\$566,546.50	\$515,159.85	\$572,739.50	\$552,739.50	\$598,246.00

ANNUAL COLLECTED ASSESSMENT RATE AND EBU CALCULATION		(No Change)	(No Change)	Max Assessment	Max Assessment	Max Allowed
	Assessment Rate per EBU					
	Zone 1	\$13.76	\$13.76	\$14.56	\$14.54	\$14.84
	Zone 2	\$13.76	\$13.76	\$14.56	\$14.54	\$14.84
	Zone 3	\$120.86	\$120.86	\$127.86	\$127.76	\$130.33
	EBUs					
	Zone 1	36,084.52	36,118.27	36,118.27	36,118.27	36,118.27
	Zone 2	5,359.95	5,359.95	5,359.95	5,359.95	5,359.95
	Zone 3	2,353.71	2,353.71	2,353.71	2,353.71	2,353.71
	Total Assessment Revenue	\$854,745.30	\$855,209.70	\$904,670.38	\$903,803.31	\$922,326.46

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MAXIMUM AUTHORIZED ASSESSMENT RATE		2.00% Estimated CPI	Actual 3.71% CPI	Estimated 2%	Actual 1.93% CPI	Estimated 2%
Assessment Rate per EBU						
Zone 1		\$14.04	\$14.27	\$14.56	\$14.55	\$14.84
Zone 2		\$14.04	\$14.27	\$14.56	\$14.55	\$14.84
Zone 3		\$123.29	\$125.35	\$127.86	\$127.77	\$130.33

INFLATION FACTOR						
Consumer Price Index-All Urban Consumers (CPI-U - RATE) -- ACTUAL			3.71%		1.93%	pending
Consumer Price Index - AER Authorized: YES						
Consumer Price Index - Additional Percentage Allowed per AER: NO						
"Estimated" CPI Applied to "Proposed Budget"		2.00%		2.00%		2.00%

(1) FY20 Actuals G/L 423128 - Cost recovery for incident File#22804 Alcayaga \$3,431.35, File#22648 Forio Southwest Patrol \$2,122.48, File#23082 Gordon \$130.57, File#23077 Reed \$6,845.98, File#22617 McFadden \$15,179.19,File#20772 Sotelo \$7,837.07